



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

September 12, 2018

Christian Homsy, MD, MBA
Chief Executive Officer
Celyad S.A.
Rue Edouard Belin 2
1435 Mon-Saint-Guibert
Belgium

Re: Celyad S.A.

Form 20-F for the Fiscal Year Ended December 31, 2017

Filed April 6, 2018

File No. 001-37452

Dear Dr. Homsy:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Healthcare & Insurance